

**WH-18**State Form 979
(9-03)**Indiana Miscellaneous Withholding Tax Statement for Nonresidents**

Calendar Year	1. Payer's IN Taxpayer ID # (TID)	3. Recipient's IN Taxpayer ID # (TID)	Check if paid on WH-1 <input type="checkbox"/>
	2. Payer's Federal ID #	4. Recipient's Federal ID or Social Security #	
5. Payer's Name and Address		6. Recipient's Name and Address	
7. Amount of Distribution		8. IN State Tax Withheld	9. IN County Tax Withheld
10. IN County Name & Code #			Copy A For the Indiana Department of Revenue

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10. IN County Name & Code #			Copy B For Recipient's Records

Completing the Form

Enter the information requested on Form WH-18 for the payer and the recipient. The payer is the withholding agent and the recipient is the party from whom the payment is being withheld. For more information about withholding on Nonresident shareholders and partners, see Indiana Information Bulletin # 85.

Tax Rates

The adjusted gross income tax rate for individuals is 3.4% and 8.5% for corporations. The financial institutions tax rate is also 8.5%. For a list of the Indiana county income tax rates, request Departmental Notice #1 from the Indiana Department of Revenue or view on line at: www.in.gov/dor/reference/notices/index.html.

Submitting the Forms and Payments

Form WH-18 has four (4) copies lettered A, B, C, and D. **Copy A** is submitted by the withholding agent to the Indiana Department of Revenue annually with withholding reconciliation Form WH-3 following the close of the calendar year. **Copy B** is for the recipient's records. **Copy C** is used by the recipient to claim credit for the amount of tax withheld when filing the annual franchise income tax return. **Copies B and C** are sent to the recipient no later than January 31 following the close of the calendar year. A fiscal year payer may issue two or more separate WH-18's during the year. **Copy D** is to be retained by the withholding agent for his records. The remittance of amounts reported on Form WH-18 is to be included with your monthly or quarterly payment accompanying Form WH-1.

Mail Copy A to:

Indiana Department of Revenue
P O Box 6108
Indianapolis, IN 46206-6108

Questions:

If you have questions about Form WH-18, call (317) 233-4016, or visit:
www.in.gov/dor/contact/email.html

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